Amendments To The Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

What is claimed is:

1. (Original) A compound of formula (I):

wherein

X represents O or S;

 R_1 represents C_{1-6} alkyl, C_{3-8} cycloalkyl, C_{3-8} cycloalkylmethyl or C_{3-8} cycloalkenyl any of which optionally may be substituted by one or more methyl groups or halogen atoms or R_1 represents aryl, substituted aryl, heteroaryl or substituted heteroaryl; R_2 represents hydrogen, methyl, which may be in either the α or β configuration, or methylene;

R₃ and R₄ are the same or different and each independently represents hydrogen, halogen or a methyl group;

and represents a single or a double bond; or a physiologically acceptable salt or solvate thereof.

- 2. (Original) A compound as claimed in claim 1 wherein X represents O.
- 3. (Currently Amended) A compound as claimed in claim 1-or-claim 2 wherein R_1 represents a C_{3-6} cycloalkyl group optionally substituted by one or more methyl or chlorine groups.

4. (Currently Amended) A compound as claimed in-any one of claims 1 to 3 claim 1 wherein R₁ represents 2,2,3,3-tetramethylcyclopropyl.

- 5. (Currently Amended) A compound as claimed in any one of the preceding claims claim 1 wherein R₂ represents methyl in the α-configuration.
- 6. (Currently Amended) A compound as claimed in any one of the preceding claims claim 1 wherein R_3 and R_4 are both fluorine.
- 7. (Currently Amended) A compound as claimed in-any one of the preceding claims claim 1 wherein represents a double bond.
- 8. (Currently Amended) A compound as claimed in any one of the preceding claims claim 1 which is

 6α , 9α -Difluoro-11 β -hydroxy-16 α -methyl-3-oxo-17 α -(2,2,3,3-

tetramethycyclopropylcarbonyl)oxy-androsta-1,4-diene-17 β -carbothioic acid S-cyanomethyl ester;

17α-(4-[(Diethylamino)sulphonyl]benzoyl)oxy-6α,9α-difluoro-11β-hydroxy-16α-methyl-3-oxo-androsta-1,4-diene-17β-carbothioic acid S-cyanomethyl ester;

17α-(5-Chloro-4-methoxy-thiophene-3-carbonyl)oxy- 6α , 9α -difluoro- 11β -hydroxy- 16α -methyl -3-oxo-androsta-1,4-diene- 17β -carbothioic acid S-cyanomethyl ester;

 6α , 9α -Difluoro-11 β -hydroxy-16 α -methyl-3-oxo-17 α -(2,2,3,3-

tetramethycyclopropylcarbonyl)oxy-androsta-1,4-diene-17 β -carboxylic acid cyanomethyl ester;

 $17\alpha - (Cyclohexylcarbonyl)oxy - 6\alpha, 9\alpha - difluoro - 11\beta - hydroxy - 16\alpha - methyl - 3-oxo- and rosta-$

1,4-diene-17β-carboxylic acid cyanomethyl ester;

 $6\alpha, 9\alpha\text{-Difluoro-}17\alpha\text{-}(2, 6\text{-difluorobenzoyI}) oxy\text{-}11\beta\text{-hydroxy-}16\alpha\text{-methyI-}3\text{-oxo-androsta-}12\alpha\text{-methyI-}3$

1,4-diene-17β-carboxylic acid cyanomethyl ester;

 6α , 9α -Difluoro-11 β -hydroxy-17 α -(4-methoxybenzoyl) oxy-16 α -methyl-3-oxo-androsta-

1,4-diene-17β-carboxylic acid cyanomethyl ester;

 17α -(4-Cyanobenzoyl)oxy- 6α , 9α -difluoro- 11β -hydroxy- 16α -methyl-3-oxo-androsta-

1,4-diene-17β-carboxylic acid cyanomethyl ester;

 17α -(Cyclopentylmethylcarbonyl)oxy- 6α , 9α -difluoro- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester;

 6α , 9α -Difluoro- 17α -(3,3-dimethylbutanoyl)oxy- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester; 6α , 9α -Difluoro- 11β -hydroxy- 17α -(2-isopropyl-1,3-thiazole-4-carbonyl)oxy- 16α -methyl-

3-oxo-androsta-1,4-diene-17β-carboxylic acid cyanomethyl ester;

 6α , 9α -Difluoro- 11β -hydroxy- 16α -methyl-3-oxo- 17α -(quinoline-2-carbonyl)oxy-androsta-1, 4-diene- 17β -carboxylic acid cyanomethyl ester;

 6α , 9α -Diffuoro- 11β -hydroxy- 16α -methyl-3-oxo- 17α -(5-trifluoromethyl-furan-2-carbonyl)oxy-androsta-1, 4-diene- 17β -carboxylic acid cyanomethyl ester;

 6α , 9α -Difluoro- 11β -hydroxy- 16α -methyl - 17α -(5-methylsulphonyl-thiophene-2-carbonyl)oxy-3-oxo-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester;

 6α , 9α -Difluoro- 11β -hydroxy- 16α -methyl - 17α -(5-methylthio-thiophene-2-carbonyl)oxy-3-oxo-androsta-1, 4-diene- 17β -carboxylic acid cyanomethyl ester; 6α , 9α -Difluoro- 17α -

 $(5-ethyl-isoxazole-3-carbonyl) oxy-11\beta-hydroxy-16\alpha-methyl-3-oxo-androsta-1, \textbf{4}-diene-leading and the second of the second of$

17β-carboxylic acid cyanomethyl ester;

 9α -Fluoro-11 β -hydroxy-16 β -methyl-3-oxo-17 α -(2,2,3,3-

tetramethylcyclopropylcarbonyl)oxy-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester.

 $6\alpha, 9\alpha$ -Difluoro- 11β -hydroxy- 16α -methyl-3-oxo- 17α -(2,2,3,3-

tetramethycyclopropylcarbonyl)oxy-androst-4-ene-17 β -carboxylic acid cyanomethyl ester;

17α-(5-Chloro-4-methoxy-thiophene-3-carbonyl)oxy- 6α , 9α -difluoro- 11β -hydroxy- 16α -methyl -3-oxo-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester;

 17α -(2,2-Dichloro-3,3-dimethylclopropylcarbonyl)oxy- 6α , 9α -difluoro- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester;

17α-(2,2-Dichloro-3,3-dimethylclopropylcarbonyl)oxy- 6α ,9α-difluoro- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1,4-diene- 17β -carbothioic acid *S*-cyanomethyl ester; 17α -(Cyclohexylcarbonyl)oxy- 6α ,9α-difluoro- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1,4-diene- 17β -carbothioic acid *S*-cyanomethyl ester;

 6α , 9α -Difluoro-11 β -hydroxy-16 α -methyl -17 α -(5-methylsulphonyl-thiophene-2-carbonyl)oxy-3-oxo-androsta-1,4-diene-17 β -carbothioic acid *S*- cyanomethyl ester; 6α , 9α -Difluoro-11 β -hydroxy-16 α -methyl-3-oxo-17 α -(5-trifluoromethyl-furan-2-carbonyl)oxy-androsta-1,4-diene-17 β -carbothioic acid *S*-cyanomethyl ester; or

 6α , 9α -Difluoro- 17α -(3-(difluoromethylthio)benzoyl)oxy- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1, 4-diene- 17β -carbothioic acid S-cyanomethyl ester.

9. (Original) A compound as claimed in claim 8 which is $6\alpha,9\alpha$ -Difluoro-11 β -hydroxy-16 α -methyl-3-oxo-17 α -(2,2,3,3-tetramethycyclopropylcarbonyl)oxy-androsta-1,4-diene-17 β -carbothioic acid S-cyanomethyl ester;

 6α , 9α -Difluoro-11 β -hydroxy-16 α -methyl-3-oxo-17 α -(2,2,3,3-tetramethycyclopropylcarbonyl)oxy-androsta-1,4-diene-17 β -carboxylic acid cyanomethyl ester;

 9α -Fluoro-11 β -hydroxy-16 β -methyl-3-oxo-17 α -(2,2,3,3-tetramethylcyclopropylcarbonyl)oxy-androsta-1,4-diene-17 β -carboxylic acid cyanomethyl ester;

17α-(Cyclohexylcarbonyl)oxy-6α,9α-difluoro-11β-hydroxy-16α-methyl-3-oxo-androsta-1,4-diene-17β-carboxylic acid cyanomethyl ester;

17α-(Cyclopentylmethylcarbonyl)oxy-6α,9α-difluoro-11β-hydroxy-16α-methyl-3-oxo-androsta-1,4-diene-17β-carboxylic acid cyanomethyl ester; 6α,9α-Difluoro-17α-(3,3-dimethylbutanoyl)oxy-11β-hydroxy-16α-methyl-3-oxo-androsta-1,4-diene-17β-carboxylic acid cyanomethyl ester;

 6α , 9α -Difluoro-17 α -(3-(difluoromethylthio)benzoyl)oxy-11 β -hydroxy-16 α -methyl-3-oxo-androsta-1,4-diene-17 β -carbothioic acid S-cyanomethyl ester;

17α-(Cyclohexylcarbonyl)oxy-6α,9α-difluoro-11β-hydroxy-16α-methyl-3-oxo-androsta-1,4-diene-17β-carbothioic acid S-cyanomethyl ester;

 6α , 9α -Difluoro-17 α -(5-ethyl-isoxazole-3-carbonyl)oxy-11 β -hydroxy-16 α -methyl-3-oxo-androsta-1,4-diene-17 β -carboxylic acid cyanomethyl ester;

 6α , 9α -Difluoro- 11β -hydroxy- 16α -methyl - 17α -(5-methylthio-thiophene-2-carbonyl)oxy-3-oxo-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester;

 6α , 9α -Difluoro-11 β -hydroxy-17 α -(2-isopropyl-1,3-thiazole-4-carbonyl)oxy-16 α -methyl-3-oxo-androsta-1,4-diene-17 β -carboxylic acid cyanomethyl ester;

 17α -(2,2-Dichloro-3,3-dimethylclopropylcarbonyl)oxy- 6α ,9α-difluoro- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1,4-diene- 17β -carbothioic acid S-cyanomethyl ester; or

 17α -(2,2-Dichloro-3,3-dimethylclopropylcarbonyl)oxy- 6α ,9α-difluoro- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester.

- 10. (Original) A compound as claimed in claim 9 which is 17α -(2,2-Dichloro-3,3-dimethylclopropylcarbonyl)oxy- 6α ,9 α -difluoro- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester; 6α ,9 α -Difluoro- 11β -hydroxy- 16α -methyl-3-oxo- 17α -(2,2,3,3-tetramethycyclopropylcarbonyl)oxy-androsta-1,4-diene- 17β -carbothioic acid S-cyanomethyl ester; or 6α ,9 α -Difluoro- 11β -hydroxy- 16α -methyl-3-oxo- 17α -(2,2,3,3-tetramethycyclopropylcarbonyl)oxy-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester
- 11. (Original) A compound as claimed in claim 10 which is $6\alpha,9\alpha$ -Difluoro- 11β -hydroxy- 16α -methyl-3-oxo- 17α -(2,2,3,3-tetramethycyclopropylcarbonyl)oxy-androsta-1,4-diene- 17β -carboxylic acid cyanomethyl ester.
- 12. (Currently Amended) A compound of formula (I) as defined in any one of claims 1 to 11 claim 1 or a physiologically acceptable solvate thereof for use in veterinary or human medicine.
- 13. (Currently Amended) Use of a compound of formula (I) as defined in any one of claims 1 to 11 claim 1 or a physiologically acceptable solvate thereof for the manufacture of a medicament for the treatment of inflammatory and/or allergic conditions.
- 14. (Currently Amended) A pharmaceutical composition comprising a compound of formula (I) as defined in any one of claims 1 to 11 claim 1 or a physiologically acceptable solvate thereof together, if desirable, in admixture with one or more physiologically acceptable diluents or carriers.

15. (Currently Amended) A pharmaceutical aerosol formulation comprising a compound of formula (I) as defined in-any one of claims 1 to 11 claim 1 or a physiologically acceptable solvate thereof, and a fluorocarbon or hydrogen-containing chlorofluoro carbon as propellant, optionally in combination with a surfactant and/or a cosolvent.

- 16. (Original) A pharmaceutical composition according to claim 15 which further comprises another therapeutically active agent.
- 17. (Original) A pharmaceutical composition according to claim 16 in which said another therapeutically active agent is a β_2 -adrenoreceptor agonist.
- 18. (Currently Amended) A method for the treatment of a human or animal subject with an anti-inflammatory and/or allergic condition, which method comprises administering to said human or animal subject an effective amount of a compound of formula (I) as defined in any one of claims 1 to 11 claim 1 or a physiologically acceptable solvate thereof.

19. (Original) A compound

which is 17 α -(4-[(Diethylamino)sulphonyl]benzoyl)oxy-6 α ,9 α -difluoro-11 β -hydroxy-

16α-methyl-3-oxo-androsta-1,4-diene-17β-carbothioic acid

 6α , 9α -Difluoro- 17α -(2,6-difluorobenzoyl) oxy- 11β -hydroxy- 16α -methyl-3-oxo-androsta-

1,4-diene-17β-carboxylic acid

 6α , 9α -Difluoro-11 β -hydroxy-17 α -(4-methoxybenzoyl) oxy-16 α -methyl-3-oxo-androsta-

1,4-diene-17β-carboxylic acid

 17α -(4-Cyanobenzoyl)oxy-6α,9α-difluoro-11β-hydroxy-16α-methyl-3-oxo-androsta-

1,4-diene-17β-carboxylic acid

 $6\alpha,9\alpha$ -Difluoro- 17α -(3,3-dimethylbutanoyl)oxy- 11β -hydroxy- 16α -methyl-3-oxo-

androsta-1,4-diene-17β-carboxylic acid

 6α , 9α -Difluoro-11 β -hydroxy-17 α -(2-isopropyl-1, 3-thiazole-4-carbonyl)oxy-16 α -methyl-

3-oxo-androsta-1,4-diene-17β-carboxylic acid

 6α ,9α-Difluoro-11β-hydroxy-16α-methyl-3-oxo-17α-(quinoline-2-carbonyl)oxy-

androsta-1,4-diene-17β-carboxylic acid

 6α , 9α -Difluoro-11 β -hydroxy-16 α -methyl-3-oxo-17 α -(5-trifluoromethyl-furan-2-

carbonyl)oxy-androsta-1,4-diene-17β-carboxylic acid

 6α , 9α -Difluoro-11 β -hydroxy-16 α -methyl -17 α -(5-methylsulphonyl-thiophene-2-carbonyl)oxy-3-oxo-androsta-1,4-diene-17 β -carboxylic acid

 6α , 9α -Difluoro-11 β -hydroxy-16 α -methyl -17 α -(5-methylthio-thiophene-2-carbonyl)oxy-3-oxo-androsta-1,4-diene-17 β -carboxylic acid

 $6\alpha,9\alpha$ -Difluoro-17 α -(5-ethyl-isoxazole-3-carbonyl)oxy-11 β -hydroxy-16 α -methyl-3-oxo-androsta-1,4-diene-17 β -carboxylic acid

17α-(5-Chloro-4-methoxy-thiophene-3-carbonyl)oxy- 6α , 9α -difluoro-11β-hydroxy- 16α -methyl -3-oxo-androsta-1,4-diene-17β-carboxylic acid

 17α -(2,2-Dichloro-3,3-dimethylclopropylcarbonyl)oxy- 6α , 9α -difluoro- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1,4-diene- 17β -carboxylic acid

 17α -(2,2-Dichloro-3,3-dimethylclopropylcarbonyl)oxy- 6α , 9α -difluoro- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1,4-diene- 17β -carbothioic acid

 6α , 9α -Difluoro-11 β -hydroxy-16 α -methyl

-17 α -(5-methylsulphonyl-thiophene-2-carbonyl)oxy-3-oxo-androsta-1,4-diene-17 β -carbothioic acid

 $6\alpha,9\alpha$ -Difluoro-11 β -hydroxy-16 α -methyl-3-oxo-17 α -(5-trifluoromethyl-furan-2-carbonyl)oxy-androsta-1,4-diene-17 β -carbothioic acid, or

 6α , 9α -Difluoro- 17α -(3-(difluoromethylthio)benzoyl)oxy- 11β -hydroxy- 16α -methyl-3-oxo-androsta-1, 4-diene- 17β -carbothioic acid.

20. (Original) A compound of formula (IV):

2,3-dimethyl-1-[(2,2,3,3-tetramethylcyclopropyl)carbonyl]-1*H*-imidazol-3-ium chloride.

21. (Currently Amended) A process for preparing a compound of formula (II)

where R_1 represents 2,2,3,3 – tetramethyl cyclopropyl and R_2 , R_3 , R_4 , X and as defined in any one of claims 1 to 7 claim 1 which process comprises reaction of the 1,2-dimethyl-1*H*-imidazolium ester of 2,2,3,3-tetramethylcyclopropane carboxylic acid (IV)

with the corresponding 17α-hydroxyl derivative of formula (III)

22. (Original) A process as claimed in claim 21 in which X represents O.